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1998

STATEWIDE COST ALLOCATION PLAN

STATE DOCUMENTS COLLECTION

JAN 1 8 2000

MONTANA STATE LIBRARY
1515 E. 6th AVE
HELENA, MONTANA 59620

for

Fiscal Year Ending June 30, 1998

PLEASE RETURN

MONTANA STATE LIBRARY
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COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

STATE OF MONTANA
DEPT. OF ADMINISTRATION
CAPITOL BUILDING
HELENA, MT 59601

DATE: August 29, 1997
FILING REF.: The preceding agreement was dated: 10/31/96 G12209.95

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 1998 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

Internal Service Funds:
- Admin. Property & Supply
- Aircraft Operations
- Bad Debt
- Buildings & Grounds
- Employees Group Benefits
- Investment Division
- Information Services Division (ISD)
- Justice Legal
- Mail & Messenger
- Motor Pool
- Personnel Training
- Publications & Graphics
- Records Management
- Risk Management
- Employee Group Benefits

Special Revenue Funds:
- Legislative Audit & Examination Program
- Warrant Processing

Enterprise Funds:
- State Compensation Insurance

Expendable Trust Funds:
- Unemployment Insurance

Pension Trust Funds:
- Public Employees' Retirement System (PERS)
- Teachers' Retirement System (TRS)

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incompleted or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY	BY THE COGNIZANT AGENCY ON BEHALF OF THE FEDERAL GOVERNMENT
STATE OF MONTANA	DEPARTMENT OF HEALTH AND HUMAN SERVICES
STATE/LOCALITY	
Lois Menzies	
(Signature)	(Signature)
LOIS MENZIES	David S. Low
(Name)	
DIRECTOR, DEPT. OF ADMIN.	Director, Division of Cost Allocation
(Title)	
SEPT. 9, 1997	August 29, 1997
(Date)	(Date)
	HHS Representative David A. Vedder
(SWCAP)	Telephone (415) 437-7820

Montana Statewide Cost Allocation Plan
Summary of Fixed Costs for
Fiscal Year Ended 6/30/98

Central Svc Departments	Leg Branch	Consumer Counsel	Judiciary	Chiro Lgl Panel	Governor	Sec of State	Political Practi	State Treasurer	State Auditor	Ofc Public Instr	MSC C of T G/F
Bldg Use	41,782		105,512		4,938	4,414		1,214	12,466	3,012	
Equip Use	27,216								33,004		
OBPP	3,874	222	1,560	104	5,142	235	249		2,102	19,935	1,149
DOA-Acclg & Mgm	2,125	99	2,835	2,016	955	1,542	98	7,270	2,566	32,568	(5)
DOA-Proc & Print	2,404	(141)	(239)	2,475	152	(110)	15		54	(2,874)	(3,019)
DOA-Personnel	9,993	439	9,429		3,398	4,052	898		4,678	14,205	
Total Fixed	87,394	619	119,097	4,595	14,585	10,133	1,260	8,484	54,870	66,846	(1,875)

Central Svc Departments	Helena Vo-Tech	Crime Control	Hwy Traffic Safe	Dept of Justice	Publ Serv Regul	Bd of Public Ed	omm/High Educ	Univ of Montana	MT State Univ	M Tech of U of M	M St U Billings
Bldg Use				33,882							
Equip Use											
OBPP	4,345	4,209	(728)	17,469	829	960	8,243	38,029	25,474	13,622	40,628
DOA-Acctg & Mgm	(492)	1,176	(232)	18,011	272	149	9,898	60,452	75,749	13,009	21,706
DOA-Proc & Print	1,778	34	(19)	6,456	12	3,688	(479)	(9,643)	(23,208)	(1,037)	5,214
DOA-Personnel		2,023	(514)	76,098	3,268	360	6,301				
Total Fixed	5,631	7,442	(1,493)	151,916	4,381	5,157	23,963	88,838	78,015	25,594	67,548

Central Svc Departments	M St U Northern	Western College	Ag Exp Station	Coop Extension	Forestry & Consv	Sch Deaf & Blind	MT Arts Council	Lib ommissio	Cncl/Voca Educ	Hist Society	Fire Srvc Traing
Bldg Use								(27,826)			
Equip Use											
OBPP	21,438	15,361	1,873	7,821	422	2,591	7,262	7,252	162	4,110	526
DOA-Acctg & Mgm	9,096	4,941	3,958	3,492	129	1,096	838	1,283	65	1,569	292
DOA-Proc & Print	22,603	(562)	(1,302)	2,837	5	(523)	12,152	608		21	6
DOA-Personnel						10,592	930	3,942	227	6,850	
Total Fixed	53,137	19,740	4,529	14,150	556	13,756	21,182	(14,741)	454	12,550	824

Central Svc Departments	ish/Wild/Pa	Dept of Envir Q	ransportati	State Lands	Livestock	Nat esource/C	Revenue	DOA-Arch & Engin	DOA-Info Srvc	DOA-Gen Services	DOA-Mail Dist B
Bldg Use		527					40,543		23,972		28
Equip Use											
OBPP	28,194	51,252	19,908	(7,838)	5,420	20,872	8,956	76	6,621	1,146	1,023
DOA-Acctg & Mgm	32,082	6,421	45,324	(16,973)	3,390	39,552	36,176	19,198	137,112	23,326	21,762
DOA-Proc & Print	9,946	(10,309)	11,967	(6,427)	617	8,214	8,057	(48)	3,805	7,464	202
DOA-Personnel	64,995	27,928	122,318	(21,954)	11,639	61,159	60,953	1,796	12,920	2,100	1,664
Total Fixed	135,217	75,819	199,517	(53,192)	21,066	129,797	154,685	21,022	184,430	34,036	24,679

Central Svc Departments	A-Amortiz	DOA-Risk Mgmt	DOA-Tax Appeal	Appellate Defend	State Comp Fun	PERD	Techers Retir Bd	ong Rang Bldg	Agriculture	Dept of Correct	Commerce
Bldg Use									(172)		2,185
Equip Use											
OBPP		468	142	63	1,685	645	727	21,724	6,357	10,562	25,737
DOA-Acctg & Mgm	373	12,688	12,948	22	(17,426)	97,235	69,380	5,212	5,024	6,007	16,842
DOA-Proc & Print		(74)	141	3	(5,066)	19	(139)	2	(4,364)	(11,248)	32,668
DOA-Personnel		1,059	949	151	26,674	2,150	995		11,815	11,344	29,568
Total Fixed	373	14,141	14,180	239	5,867	100,049	70,963	26,938	18,660	16,665	107,000

Central Svc Departments	Labor & Industry	Military Affairs	Public Hlt & H/S	Other	Summary Totals
Bldg Use			(661)		245,816
Equip Use					60,220
OBPP	26,841	13,766	165,746		666,563
DOA-Acctg & Mgm	57,291	3,787	141,370	36	1,036,685
DOA-Proc & Print	(5,287)	1,170	44,661	3,624	106,956
DOA-Personnel	79,515	9,710	538,514		1,215,131
Total Fixed	158,360	28,433	889,630	3,660	3,331,371